

## 6.3.0 Fixed Asset Classification Guidelines

### 6.3.1 Guidelines

The following lists provide guidelines to properly classify items as either Fixed Assets or Services and Supplies.

1. Items which should be classified as Fixed Assets, if the cost is over \$600, but should be classified as Services and Supplies if the cost is \$600 or less:

Addressing Machine (manual)  
Agricultural Implement  
Alternator  
Ammeter, volt-ohm, etc.  
Amplifier  
Anemometer  
Aspirator, Resuscitator, etc.  
Atomizer medical  
Auto & Truck Body and Chassis  
Baker, medical, electric  
Balance, scale  
Barometer  
Bath; leg, arm, paraffin etc.  
Battery Charger  
Baumanometer  
Bed or crib  
Bench, work  
Bin, portable stainless steel  
Binding machinery  
Binocular  
Blackboard or Bulletin Board, portable  
Boat  
Bookcase  
Cabinet, all (except built-in)  
Cart; concrete, dish, stretcher, etc.  
Case; exhibit or show (except built-in)  
Chair, all (including wheelchair)  
Chest of Drawers  
Compressor (except built-in)  
Construction & Maintenance Equipment  
Couch  
Credenza  
Cutter; cast, paper, etc.  
Denverport  
Desk  
Detector  
Diathermy unit  
Director board (except built-in)  
Disinfecting Apparatus, Deodorized, etc.  
Dispenser; cream, milk, glue, paste, tray, grease, oil  
Distilling Apparatus  
Drafting Machine  
Dresser

Drill  
Edger, lawn  
Fan, portable  
File, all  
Gauge  
Generator, power  
Grinder, all  
Gymnasium or Athletic equipment  
Hair Dryer, with or without stand  
Hammer, power  
Handpiece, dental  
Hoist (except built-in)  
Humidifier  
Illuminator, x-ray  
Imprinter, plastic card (manual or electric)  
Incubator  
Intercom  
Jack; hydraulic, portable, garage, etc.  
Key machine  
Kiln  
Kitchen equipment, all (except built-in)  
Laboratory Apparatus Equipment (except built-in)  
Ladder Unit, on casters  
Laminator  
Lamp, all  
Lapping Machine  
Laundry Machinery and equipment (except built-in)  
Lectern  
Lens, camera or projector  
Lift, patient  
Lounge  
Lubricating Unit  
Marker, line  
Meter, all  
Microphone  
Microscope  
Mixer, malt (bar & lab)  
Modem  
Motor, all  
Motorcycle  
Motor Vehicle  
Mower, lawn  
Numbering Machine  
Organ  
Oxygen Tent  
Pad, alternating (including unit)  
Piano  
Planimeter  
Power stat (Power Supply, Transformer) Voltage Control  
Printer, contact  
Pump (except built-in)  
Rack, portable  
Road Making and Upkeep Equipment  
Router

Sander, electric  
Saw, all  
Scale, all types (except built-in)  
Screen, projection  
Saw-tee  
Shaker  
Shears, hedge  
Sofa  
Stand  
Stapler  
Sterilizer  
Stirrer, electric  
Table, all  
Tank; water, oil, fuel  
Tester  
Transformer (except built-in)  
Truck; appliance, book, dish, mop, utility  
Walker, invalid  
Work Bench  
Wrench, impact

2. Items which should be classified as Fixed Assets,  
if the cost is over \$200, but should be classified as  
Services and Supplies if the cost is \$200 or less:

Accounting Machine  
Adding Machine  
Addressing Machine, electric  
Air Conditioner (except built-in)  
Autoclave (except built-in)  
Calculator  
Camera and Accessories  
Cancelling Machine  
Cash Register  
Changer, coin  
Check Printing Machine  
Check Protector  
Check Signing Machine  
Computing Equipment, EDP  
Concrete Mixer, portable  
Cooler, water; electric (except built-in)  
Counting Machine, money  
Date Stamp  
Dental Unit  
Digger, earth; power  
Duplicating Equipment including Joggers  
Electrocardiograph  
Engine; diesel, gasoline or steam (except built-in)  
Excavator  
Firearm  
Gate, parking lot; electric  
Grader  
Mailing Machine  
Microfiche/Microfilm Apparatus

Microprojector, including Reader and Viewer  
Microwave Equipment  
Motion Picture Camera and Equipment  
Motion Picture Projector  
Polisher, Electric Broom  
Projector and Equipment  
Pump, gasoline (filling station type)  
Radio  
Record Player, Tape Player  
Recorder, cassette  
Recorder, time  
Refrigeration Equipment (except built-in)  
Safe  
Sealer, envelope  
Sewing Machine  
Tabulating Equipment  
Tape Recorder  
Telemetering Equipment  
Telephone Answering System  
Teletype Equipment  
Television  
Time Stamp  
Tuner AM & FM  
Typewriter  
Vacuum Cleaner  
Viewer, Microfilm  
Viewer, Slide  
X-ray Equipment